2019 Tax Return

prepared by,

E-File.com

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
SAMUEL BARFIELD III 1912 LAKEVIEW DRIVE HARKER HEIGHTS TX 76548-8721	$ 500000	2019	
	2a Taxable amount $ 500000	Form 1099-R	
	2b Taxable amount not determined ☐ Total distribution ☐		

PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)	4 Federal income tax withheld
11-7744197	117-74-4197	$	$ 250000

RECIPIENT'S name	5 Employee contributions/ Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
SAMUEL M BARFIELD III	$	$

Street address (including apt. no.)	7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other		This information is being furnished to the IRS.
1800 VALLEY VIEW LN	7	☐	$	%	
City or town, state or province, country, and ZIP or foreign postal code	9a Your percentage of total distribution %		9b Total employee contributions		
DALLAS TX 75234-8945			$ 500000		

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement	12 State tax withheld	13 State/Payer's state no.	14 State distribution
$	0	0	$		$
			$		$

Account number (see instructions)	Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution
		$		$
		$		$

Form **1099-R** (keep for your records) www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
	$	2019	
	2a Taxable amount $	Form 1099-R	
	2b Taxable amount not determined ☐ Total distribution ☐		

PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)	4 Federal income tax withheld
		$	$

RECIPIENT'S name	5 Employee contributions/ Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
	$	$

Street address (including apt. no.)	7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other		This information is being furnished to the IRS.
		☐	$	%	
City or town, state or province, country, and ZIP or foreign postal code	9a Your percentage of total distribution %		9b Total employee contributions		
			$		

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement	12 State tax withheld	13 State/Payer's state no.	14 State distribution
$		☐	$		$
			$		$

Account number (see instructions)	Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution
		$		$
		$		$

Form **1099-R** (keep for your records) www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

QNA

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

► **ERO must obtain and retain completed Form 8879.**
► **Go to *www.irs.gov/Form8879* for the latest information.**

OMB No. 1545-0074

2019

Submission Identification Number (SID) ►

Taxpayer's name	Social security number
SAMUEL M BARFIELD III	117-74-4197
Spouse's name	Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2019 (Whole dollars only)

1	Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	1	-689550
2	Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	2	77214
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a)	3	1010826
4	Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a)	4	1234612
5	Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize Samuel M Barfield III (**ERO firm name**) to enter or generate my PIN 0 0 0 0 0 (**Enter five digits, but don't enter all zeros**) as my signature on my tax year 2019 electronically filed income tax return.

☒ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

☐ I authorize _____ (**ERO firm name**) to enter or generate my PIN _____ (**Enter five digits, but don't enter all zeros**) as my signature on my tax year 2019 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. _____ (**Don't enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ► EFILECOM Date ► 01/19/2020

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

Form **8453**

Department of the Treasury
Internal Revenue Service

U.S. Individual Income Tax Transmittal for an IRS *e-file* Return

For the year January 1–December 31, 2019

▶ **See instructions on back.**

▶ **Go to *www.irs.gov/Form8453* for the latest information.**

OMB No. 1545-0074

2019

Please print or type.

PRINT CLEARLY

Your first name and initial	Last name	Your social security number
SAMUEL M	BARFIELD III	117-74-4197
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	
1800 VALLEY VIEW LN		
City, town or post office, state, and ZIP code (If a foreign address, also complete spaces below.)		
DALLAS, TX 75234-8945		
Foreign country name	Foreign province/state/county	Foreign postal code

▲ **Important!** You **must** enter your SSN(s) above. ▲

FILE THIS FORM ONLY IF YOU ARE ATTACHING ONE OR MORE OF THE FOLLOWING FORMS OR SUPPORTING DOCUMENTS.

Check the applicable box(es) to identify the attachments.

☐ Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgement)

☐ Form 2848, Power of Attorney and Declaration of Representative (or POA that states the agent is granted authority to sign the return)

☐ Form 3115, Application for Change in Accounting Method

☐ Form 3468 - attach a copy of the first page of NPS Form 10-168, Historic Preservation Certification Application (Part 2—Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)

☐ Form 4136 - attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller

☐ Form 5713, International Boycott Report

☐ Form 8283, Noncash Charitable Contributions, Section A (if any statement or qualified appraisal is required), or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)

☐ Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement that went into effect after 1984 and before 2009) (see instructions)

☐ Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)

☐ Form 8864 - attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller

☐ Form 8885, Health Coverage Tax Credit, and all required attachments

☒ Form 8949, Sales and Other Dispositions of Capital Assets (or a statement with the same information), if you elect not to report your transactions electronically on Form 8949

DON'T SIGN THIS FORM.

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return
2019 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. [X] Single [ ] Married filing jointly [ ] Married filing separately (MFS) [ ] Head of household (HOH) [ ] Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	Your social security number
SAMUEL M	BARFIELD III	117-74-4197
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
1800 VALLEY VIEW LN

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
DALLAS, TX 75234-8945

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. [ ] **You** [ ] **Spouse**

If more than four dependents, see instructions and ✓ here ▶ [ ]

Standard Deduction **Someone can claim:** [ ] You as a dependent [ ] Your spouse as a dependent
[ ] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** [ ] Were born before January 2, 1955 [ ] Are blind **Spouse:** [ ] Was born before January 2, 1955 [ ] Is blind

Dependents (see instructions):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			[ ]	[ ]
			[ ]	[ ]
			[ ]	[ ]
			[ ]	[ ]

Standard Deduction for—
- Single or Married filing separately, $12,200
- Married filing jointly or Qualifying widow(er), $24,400
- Head of household, $18,350
- If you checked any box under *Standard Deduction*, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2 NON-W2 DISABILITY			1	1025000
2a	Tax-exempt interest	2a	b Taxable interest. Attach Sch. B if required	2b	50000
3a	Qualified dividends	3a	b Ordinary dividends. Attach Sch. B if required	3b	50000
4a	IRA distributions	4a	b Taxable amount	4b	
c	Pensions and annuities	4c	d Taxable amount	4d	
5a	Social security benefits	5a	b Taxable amount	5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ [ ]			6	-3000
7a	Other income from Schedule 1, line 9			7a	-311300
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶			7b	810700
8a	Adjustments to income from Schedule 1, line 22			8a	1500250
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶			8b	-689550
9	**Standard deduction or itemized deductions** (from Schedule A)		9 2010000		
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A		10		
11a	Add lines 9 and 10			11a	2010000
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-			11b	0

QNA

12a	**Tax** (see inst.) Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	12a		
b	Add Schedule 2, line 3, and line 12a and enter the total ▶		12b	300
13a	Child tax credit or credit for other dependents	13a		
b	Add Schedule 3, line 7, and line 13a and enter the total ▶		13b	300
14	Subtract line 13b from line 12b. If zero or less, enter -0-		14	0
15	Other taxes, including self-employment tax, from Schedule 2, line 10		15	77214
16	Add lines 14 and 15. This is your **total tax** ▶		16	77214
17	Federal income tax withheld from Forms W-2 and 1099 **FORM 1099**		17	1010826
18	Other payments and refundable credits:			
a	Earned income credit (EIC)	18a		
b	Additional child tax credit. Attach Schedule 8812	18b		
c	American opportunity credit from Form 8863, line 8	18c		
d	Schedule 3, line 14	18d	301000	
e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶		18e	301000
19	Add lines 17 and 18e. These are your **total payments** ▶		19	1311826
20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**		20	1234612
21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		21a	1234612
▶ b	Routing number X X X X X X X X X ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number X X X X X X X X X X X X X X X X			
22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶	22		
23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶		23	
24	Estimated tax penalty (see instructions) ▶	24		

- If you have a qualifying child, attach Sch. EIC.
- If you have nontaxable combat pay, see instructions.

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **No**

(Other than paid preparer) Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		TAX 32072426383	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Joint return? See instructions. Keep a copy for your records.

Phone no. (254) 393-0850 Email address BARFIELDIIISAMUEL@GMAIL.COM

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
				☐ 3rd Party Designee
Firm's name ▶		Phone no.		☐ Self-employed
Firm's address ▶			Firm's EIN ▶	

QNA

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

► **Attach to Form 1040 or 1040-SR.**
► **Go to *www.irs.gov/Form1040* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR	**Your social security number**
SAMUEL BARFIELD III	117-74-4197

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? . . . . . ☒ **Yes** ☐ **No**

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	**1**	
2a	Alimony received	**2a**	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C	**3**	-8167525
4	Other gains or (losses). Attach Form 4797	**4**	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	**5**	
6	Farm income or (loss). Attach Schedule F	**6**	
7	Unemployment compensation . . . . . **REPAID: 500000**	**7**	
8	Other income. List type and amount ► SEE STATEMENT	**8**	7856225
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	**9**	-311300

Part II Adjustments to Income

10	Educator expenses	**10**	250
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	**11**	
12	Health savings account deduction. Attach Form 8889	**12**	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	**13**	1500000
14	Deductible part of self-employment tax. Attach Schedule SE	**14**	
15	Self-employed SEP, SIMPLE, and qualified plans	**15**	
16	Self-employed health insurance deduction	**16**	
17	Penalty on early withdrawal of savings	**17**	
18a	Alimony paid	**18a**	
b	Recipient's SSN ►		
c	Date of original divorce or separation agreement (see instructions) ►		
19	IRA deduction	**19**	
20	Student loan interest deduction	**20**	
21	Tuition and fees. Attach Form 8917	**21**	
22	Add lines 10 through 21. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 8a	**22**	1500250

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

► **Attach to Form 1040 or 1040-SR.**
► **Go to *www.irs.gov/Form1040* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR	**Your social security number**
SAMUEL BARFIELD III	117-74-4197

Part I Tax

1	Alternative minimum tax. Attach Form 6251	**1**	
2	Excess advance premium tax credit repayment. Attach Form 8962	**2**	300
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	**3**	300

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	**4**	
5	Unreported social security and Medicare tax from Form: **a** [X] 4137 **b** [ ] 8919	**5**	13574
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	**6**	
7a	Household employment taxes. Attach Schedule H	**7a**	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	**7b**	895
8	Taxes from: **a** [X] Form 8959 **b** [ ] Form 8960 **c** [X] Instructions; enter code(s) UT	**8**	62745
9	Section 965 net tax liability installment from Form 965-A — **9** 0		
10	Add lines 4 through 8. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 15	**10**	77214

QNA

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

► **Attach to Form 1040 or 1040-SR.**
► **Go to *www.irs.gov/Form1040* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **03**

Name(s) shown on Form 1040 or 1040-SR	**Your social security number**
SAMUEL BARFIELD III	117-74-4197

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	**1**	
2	Credit for child and dependent care expenses. Attach Form 2441	**2**	
3	Education credits from Form 8863, line 19	**3**	
4	Retirement savings contributions credit. Attach Form 8880	**4**	
5	Residential energy credits. Attach Form 5695	**5**	
6	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☒ 8859	**6**	300
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	**7**	300

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	**8**	301000
9	Net premium tax credit. Attach Form 8962	**9**	
10	Amount paid with request for extension to file (see instructions)	**10**	
11	Excess social security and tier 1 RRTA tax withheld	**11**	
12	Credit for federal tax on fuels. Attach Form 4136	**12**	
13	Credits from Form: **a** ☐ 2439 **b** ▩ Reserved **c** ☐ 8885 **d** ☐	**13**	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	**14**	301000

QNA

SCHEDULE A (Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2019

Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR: SAMUEL BARFIELD III

Your social security number: 117-74-4197

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	1500000		
	2	Enter amount from Form 1040 or 1040-SR, line 8b	2	-689550		
	3	Multiply line 2 by 7.5% (0.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	1500000
Taxes You Paid	5	State and local taxes.				
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ► ☐	5a	5130898		
	b	State and local real estate taxes (see instructions)	5b	500000		
	c	State and local personal property taxes	5c	500000		
	d	Add lines 5a through 5c	5d	6130898		
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	10000		
	6	Other taxes. List type and amount ► CAR:500000	6	500000		
	7	Add lines 5e and 6			7	510000
Interest You Paid	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ► ☐				
Caution: Your mortgage interest deduction may be limited (see instructions).	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a			
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	8b			
	c	Points not reported to you on Form 1098. See instructions for special rules	8c			
	d	Mortgage insurance premiums (see instructions)	8d			
	e	Add lines 8a through 8d	8e			
	9	Investment interest. Attach Form 4952 if required. See instructions	9			
	10	Add lines 8e and 9			10	
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	500070		
Caution: If you made a gift and got a benefit for it, see instructions.	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12	5000		
	13	Carryover from prior year	13	50000		
	14	Add lines 11 through 13			14	
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15	
Other Itemized Deductions	16	Other—from list in instructions. List type and amount ►			16	
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9			17	2010000
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ► ☐				

SCHEDULE B
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Go to *www.irs.gov/ScheduleB* for instructions and the latest information.**
▶ **Attach to Form 1040 or 1040-SR.**

OMB No. 1545-0074

2019

Attachment Sequence No. **08**

Name(s) shown on return: SAMUEL BARFIELD III

Your social security number: 117-74-4197

Part I Interest

(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶ SAMUEL M BARFIELD III	1	50000
2	Add the amounts on line 1	2	50000
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶	4	50000

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶ SAMUEL M BARFIELD III	5	50000
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	6	50000

Note: If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2019, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2019, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

SCHEDULE C (Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **Go to *www.irs.gov/ScheduleC* for instructions and the latest information.**

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2019

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
SAMUEL M BARFIELD III	117-74-4197

A Principal business or profession, including product or service (see instructions): MM STRAIT LN LLC

B Enter code from instructions ▶ 1 0 3 6 3 6

C Business name. If no separate business name, leave blank: MM 10711 STRAIT LN LLC

D Employer ID number (EIN) (see instr.): 1 1 7 7 4 4 1 9 7

E Business address (including suite or room no.) ▶ 1912 LAKEVIEW DRIVE

City, town or post office, state, and ZIP code: HARKER HEIGHTS TX 76548-8721

F Accounting method: **(1)** ☐ Cash **(2)** ☒ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . ☒ **Yes** ☐ **No**

H If you started or acquired this business during 2019, check here . . . . . ▶ ☒

I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . . . ☒ **Yes** ☐ **No**

J If "Yes," did you or will you file required Forms 1099? . . . . . ☒ **Yes** ☐ **No**

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . ▶ ☒	1	1000000
2	Returns and allowances	2	10000
3	Subtract line 2 from line 1	3	990000
4	Cost of goods sold (from line 42)	4	1350000
5	**Gross profit.** Subtract line 4 from line 3	5	-360000
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	250000
7	**Gross income.** Add lines 5 and 6 . . . . . ▶	7	-110000

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans .	19	
10	Commissions and fees .	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property . . .	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance . . .	21	
				22	Supplies (not included in Part III) .	22	
				23	Taxes and licenses	23	
14	Employee benefit programs (other than on line 19) . .	14		24	Travel and meals:		
				a	Travel	24a	
15	Insurance (other than health)	15		b	Deductible meals (see instructions)	24b	
16	Interest (see instructions):			25	Utilities	25	
a	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment credits) .	26	
b	Other	16b		27a	Other expenses (from line 48) . .	27a	8057525
17	Legal and professional services	17		b	**Reserved for future use . . .**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	28	8057525
29	Tentative profit or (loss). Subtract line 28 from line 7 . . . . . SEE ATTACHED	29	-8167525
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	-8167525
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	**32a** ☒ All investment is at risk. **32b** ☐ Some investment is not at risk.	

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a [X] Cost b [ ] Lower of cost or market c [ ] Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . [X] Yes [ ] No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	475000
36	Purchases less cost of items withdrawn for personal use	36	375000
37	Cost of labor. Do not include any amounts paid to yourself	37	500000
38	Materials and supplies	38	250000
39	Other costs	39	250000
40	Add lines 35 through 39	40	1850000
41	Inventory at end of year	41	500000
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	1350000

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► 06 / 30 /2003

44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:

a Business 150000 b Commuting (see instructions) 20000000 c Other

45 Was your vehicle available for personal use during off-duty hours? [X] Yes [ ] No

46 Do you (or your spouse) have another vehicle available for personal use? [X] Yes [ ] No

47a Do you have evidence to support your deduction? [X] Yes [ ] No

b If "Yes," is the evidence written? [X] Yes [ ] No

Part V Other Expenses.

List below business expenses not included on lines 8–26 or line 30.

MINISTER WORKSHEET	8057525

48 **Total other expenses.** Enter here and on line 27a 48 8057525

SCHEDULE D
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/ScheduleD* for instructions and the latest information.**
► **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

2019

Attachment Sequence No. **12**

Name(s) shown on return: SAMUEL BARFIELD

Your social security number: 117-74-4197

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☐ **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	**4**	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**5**	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	**6**	(250000)
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	**7**	-250000

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked		500000		-500000
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	**11**	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	**12**	
13	Capital gain distributions. See the instructions	**13**	300000
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	**14**	(150000)
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on the back	**15**	-350000

QNA

Part III Summary

16	Combine lines 7 and 15 and enter the result	**16**	-600000
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶	**18**	
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶	**19**	
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	(3000)
22	Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). ☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side	Social security number or taxpayer identification number
SAMUEL BARFIELD III	117-74-4197

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
057	INHERIT	BANKRUPT	WORTHLESS	500000	BCDEHL		-500000
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶				500000			-500000

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

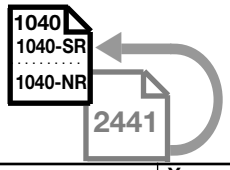
Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

► **Attach to Form 1040, 1040-SR, or 1040-NR.**

► **Go to *www.irs.gov/Form2441* for instructions and the latest information.**



OMB No. 1545-0074

2019

Attachment Sequence No. **21**

Name(s) shown on return

SAMUEL BARFIELD III

Your social security number

117-74-4197

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box. ☐

Part I **Persons or Organizations Who Provided the Care—**You **must** complete this part.
(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive **dependent care benefits?**

- **No** → Complete only Part II below.
- **Yes** → Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 2 (Form 1040 or 1040-SR), line 7a; or Form 1040-NR, line 59a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2019 for the person listed in column (a)

3 Add the amounts in column (c) of line 2. **Don't** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . **3**

4 Enter your **earned income.** See instructions **4** 1515000

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 . . . . . **5** 1515000

6 Enter the **smallest** of line 3, 4, or 5 . . . . . **6**

7 Enter the amount from Form 1040 or 1040-SR, line 8b; or Form 1040-NR, line 35 . . . . . **7** -689550

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

8 X .35

9 Multiply line 6 by the decimal amount on line 8. If you paid 2018 expenses in 2019, see the instructions **9**

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10** 300

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Schedule 3 (Form 1040 or 1040-SR), line 2; or Form 1040-NR, line 47 . . . . . **11**

QNA

Form **4137**

Department of the Treasury
Internal Revenue Service (99)

Social Security and Medicare Tax on Unreported Tip Income

► Go to *www.irs.gov/Form4137* for the latest information.

► Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1040-NR-EZ, Form 1040-SS, or Form 1040-PR.

OMB No. 1545-0074

2019

Attachment Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

SAMUEL M. BARFIELD III

Social security number

117-74-4197

1	(a) Name of employer to whom you were required to but didn't report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A	MM STRAIT LN LLC	11-7744197	530000	30000
B				
C				
D				
E				

2	Total cash and charge tips you **received** in 2019. Add the amounts from line 1, column (c)	2	530000		
3	Total cash and charge tips you **reported** to your employer(s) in 2019. Add the amounts from line 1, column (d)			3	30000
4	Subtract line 3 from line 2. This amount is income you **must** include in the total on Form 1040 or Form 1040-SR, line 1; Form 1040-NR, line 8; or Form 1040-NR-EZ, line 3			4	500000
5	Cash and charge tips you received but didn't report to your employer because the total was less than $20 in a calendar month (see instructions)			5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			6	500000
7	Maximum amount of wages (including tips) subject to social security tax	7	132,900		
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions)	8	30898		
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-			9	102002
10	Unreported tips subject to social security tax. Enter the **smaller** of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			10	102002
11	Multiply line 10 by 0.062 (social security tax rate)			11	6324
12	Multiply line 6 by 0.0145 (Medicare tax rate)			12	7250
13	Add lines 11 and 12. Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 5; Form 1040-NR, line 56; or Form 1040-NR-EZ, line 16 (Forms 1040-SS and 1040-PR filers, see instructions.)			13	13574

General Instructions

Future Developments

For the latest information about developments related to Form 4137 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form4137*.

What's New

For 2019, the maximum wages and tips subject to social security tax increases to $132,900. The social security tax rate an employee must pay on tips remains at 6.2%.

Reminder

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. For more information on the Additional Medicare Tax, see "What is the Additional Medicare Tax?" at *www.irs.gov/AdMT*.

Purpose of form. Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you didn't report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You also must report the income on Form 1040 or Form 1040-SR, line 1; Form 1040-NR, line 8; or Form 1040-NR-EZ, line 3. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits). Don't use Form 4137 as a substitute Form W-2.

CAUTION

If you believe you're an employee and you received Form 1099-MISC, Miscellaneous Income, instead of Form W-2, Wage and Tax Statement, because your employer didn't consider you an employee, don't use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8889* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: SAMUEL M BARFIELD III

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ►: 117-74-4197

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2019 (see instructions) ►			☐ Self-only ☒ Family
2	HSA contributions you made for 2019 (or those made on your behalf), including those made from January 1, 2020, through April 15, 2020, that were for 2019. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)		2	500000
3	If you were under age 55 at the end of 2019 and, on the first day of **every** month during 2019, you were, or were considered, an eligible individual with the **same** coverage, enter $3,500 ($7,000 for family coverage). **All others,** see the instructions for the amount to enter		3	500000
4	Enter the amount you and your employer contributed to your Archer MSAs for 2019 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2019, also include any amount contributed to your spouse's Archer MSAs		4	500000
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2019, see the instructions for the amount to enter		6	500000
7	If you were age 55 or older at the end of 2019, married, and you or your spouse had family coverage under an HDHP at any time during 2019, enter your additional contribution amount (see instructions)		7	500000
8	Add lines 6 and 7		8	1000000
9	Employer contributions made to your HSAs for 2019	9: 500000		
10	Qualified HSA funding distributions	10: 500000		
11	Add lines 9 and 10		11	1000000
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	0
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040 or 1040-SR), line 12, or Form 1040-NR, line 25		13	
	Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).			

Part II **HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2019 from all HSAs (see instructions)		14a	500000
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)		14b	500000
c	Subtract line 14b from line 14a		14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)		15	500000
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. Enter "HSA" and the amount on the line next to the box		16	
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ►	☒		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HSA" and the amount on the line next to the box		17b	

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

► **If any line does not apply to you, leave it blank. See separate instructions.**
► **Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**
► **Go to *www.irs.gov/Form8959* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **71**

Name(s) shown on return

SAMUEL M. BARFIELD III

Your social security number

117-74-4197

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	5000		
2	Unreported tips from Form 4137, line 6	2	500000		
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	505000		
5	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	5	200000		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	305000
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	2745

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040 or 1040-SR), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8			
9	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	9			
10	Enter the amount from line 4	10			
11	Subtract line 10 from line 9. If zero or less, enter -0-	11			
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15	Enter the following amount for your filing status: Married filing jointly $250,000 Married filing separately $125,000 Single, Head of household, or Qualifying widow(er) $200,000	15			
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17	

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040 or 1040-SR), line 8 (check box a) (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions), and go to Part V	18	2745

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	900		
20	Enter the amount from line 1	20	5000		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	73		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	827
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040 or 1040-SR, line 17 (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions)			24	827

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

► **Attach to Form 1040, 1040-SR, or 1040-NR.**
► **Go to *www.irs.gov/Form8962* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **73**

Name shown on your return: SAMUEL M BARFIELD III

Your social security number: 117-74-4197

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box . . ► ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size (see instructions)		1	1
2a	Modified AGI. Enter your modified AGI (see instructions)	2a -689550		
b	Enter the total of your dependents' modified AGI (see instructions)	2b		
3	Household income. Add the amounts on lines 2a and 2b (see instructions)		3	
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. **a** ☐ Alaska **b** ☐ Hawaii **c** ☒ Other 48 states and DC		4	12140
5	Household income as a percentage of federal poverty line (see instructions)		5	%
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%.) ☒ **No.** Continue to line 7. ☐ **Yes.** You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.			
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions		7	0.0208
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a		
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount		8b	

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.
☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	250000	250000		250000	250000	500000

Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	250000
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	500000
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040 or 1040-SR), line 9, or Form 1040-NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	250000
28	Repayment limitation (see instructions)	28	300
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040 or 1040-SR), line 2, or Form 1040-NR, line 44	29	300

Form **8859**

Department of the Treasury
Internal Revenue Service

Carryforward of the District of Columbia First-Time Homebuyer Credit

► Go to *www.irs.gov/Form8859* for the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **106**

Name(s) shown on return: SAMUEL BARFIELD III

Your social security number: 117-74-4197

Before you begin: Figure the amounts of any of the following credits you are claiming: adoption credit, mortgage interest credit, alternative motor vehicle credit, qualified plug-in electric drive motor vehicle credit, and credit for the elderly or the disabled.

1	Credit carryforward from 2018. Enter the amount from line 4 of your 2018 Form 8859	**1**	5000
2	Limitation based on tax liability. Enter the amount from the Tax Liability Limit Worksheet in the instructions below	**2**	
3	**Current year credit.** Enter the **smaller** of line 1 or line 2. Also include this amount on Schedule 3 (Form 1040 or 1040-SR), line 6; or Form 1040-NR, line 51. Check box **c** on that line and enter "8859" in the space next to that box	**3**	
4	**Credit carryforward to 2020.** Subtract line 3 from line 1	**4**	5000

General Instructions

Purpose of Form

Use Form 8859 to claim a carryforward of the District of Columbia first-time homebuyer credit from 2018.

CAUTION

You may claim only a carryforward of any unused credit (which is shown on your prior year Form 8859, line 4).

The original credit amount was the smaller of:

- $5,000 ($2,500 if married filing separately), or
- The purchase price of the home.

The credit was phased out when your modified adjusted gross income (AGI) was greater than $70,000 ($110,000 if married filing jointly). No credit was allowed if your modified AGI was greater than or equal to $90,000 ($130,000 if married filing jointly).

Specific Instructions

Line 2

Complete the following worksheet to determine the amount to enter on line 2 of Form 8859.

Tax Liability Limit Worksheet—Line 2

1.	Enter the amount from Form 1040 or 1040-SR, line 12b; or Form 1040-NR, line 45	**1.** 300
2.	**Form 1040 or 1040-SR filers:** Enter the total of any amounts from Schedule 3 (Form 1040 or 1040-SR), lines 1 through 4; line 14 of the Line 14 Worksheet in Pub. 972*; Form 5695, line 30**; Form 8396, line 9; Form 8839, line 16; Form 8910, line 15**; Form 8936, line 23; and Schedule R (Form 1040 or 1040-SR), line 22. **Form 1040-NR filers:** Enter the total of the amounts from Form 1040-NR, lines 46 through 48; line 14 of the Line 14 Worksheet in Pub. 972*; Form 5695, line 30**; Form 8396, line 9; Form 8839, line 16; Form 8910, line 15**; and Form 8936, line 23	**2.** 300
3.	Subtract line 2 from line 1. Enter this amount on Form 8859, line 2. If zero or less, enter -0- here and on Form 8859, lines 2 and 3	**3.**

* If you are filing Form 2555, enter instead the amount, if any, from line 16 of the Child Tax Credit and Credit for Other Dependents Worksheet in Pub. 972.

** If applicable.

Line 4

You can carry forward any unused credit shown on line 4 until you have used all of it. You cannot carry the unused credit back to prior years.

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

▶ **Go to *www.irs.gov/Form8396* for the latest information.**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2019

Attachment Sequence No. **138**

Name(s) shown on your tax return	Your social security number
SAMUEL BARFIELD III	117-74-4197

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

1800 VALLEY VIEW LN DALLAS, TX 75234-8945

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue date
SAMUEL M BARFIELD III	10363612	10/15/2019

Before you begin Part I, figure the amounts of any of the following credits you are claiming: credit for the elderly or the disabled, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1	500000
2	Enter the certificate credit rate shown on your **Mortgage Credit Certificate. Do not** enter the interest rate on your home mortgage	2	100.000 %
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter	3	2000
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040 or 1040-SR) by the amount on line 3.		
4	Enter any 2016 credit carryforward from line 16 of your 2018 Form 8396	4	500000
5	Enter any 2017 credit carryforward from line 14 of your 2018 Form 8396	5	500000
6	Enter any 2018 credit carryforward from line 17 of your 2018 Form 8396	6	500000
7	Add lines 3 through 6	7	1502000
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet. See instructions	8	300
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Schedule 3 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 51. Check box **c** on that line and enter "8396" in the space next to that box	9	300

Part II Mortgage Interest Credit Carryforward to 2020 (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10	502000
11	Enter the amount from line 7	11	1502000
12	Enter the **larger** of line 9 or line 10	12	502000
13	Subtract line 12 from line 11	13	1000000
14	**2018 credit carryforward to 2020.** Enter the **smaller** of line 6 or line 13	14	500000
15	Subtract line 14 from line 13	15	500000
16	**2017 credit carryforward to 2020.** Enter the **smaller** of line 5 or line 15	16	500000
17	**2019 credit carryforward to 2020.** Subtract line 9 from line 3. If zero or less, enter -0-	17	1700

Form **8283**
(Rev. November 2019)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

► **Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over $500 for all contributed property.**

► **Go to *www.irs.gov/Form8283* for instructions and the latest information.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

SAMUEL BARFIELD III

Identifying number

117-74-4197

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Publicly Traded Securities—List in this section **only** an item (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than $5,000 (see instructions).

Part I **Information on Donated Property—**If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	MM 10711 STRAIT LN LLC 1912 LAKEVIEW DRIVE HARKER HEIGHTS TX 76548-8721	☐	CHECK SECURITY OVER 5000
B		☐	
C		☐	
D		☐	
E		☐	

Note: If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	12/31/2019	VARIOUS	EXCHANGE		5000	APPRAISAL
B						
C						
D						
E						

Part II **Partial Interests and Restricted Use Property—**Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ► _____
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ► _____
(2) For any prior tax years ► _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ► _____

e Name of any person, other than the donee organization, having actual possession of the property ► _____

		Yes	No
3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credit

► Go to *www.irs.gov/Form5695* for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **158**

Name(s) shown on return: SAMUEL BARFIELD III

Your social security number: 117-74-4197

Part I **Residential Energy Efficient Property Credit** (See instructions before completing this part.)

Note: Skip lines 1 through 11 if you only have a **credit carryforward from 2018.**

1	Qualified solar electric property costs	1	300000
2	Qualified solar water heating property costs	2	300000
3	Qualified small wind energy property costs	3	300000
4	Qualified geothermal heat pump property costs	4	300000
5	Add lines 1 through 4	5	1200000
6	Multiply line 5 by 30% (0.30)	6	360000
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) ►	7a	☒ Yes ☐ No

Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.

b Print the complete address of the main home where you installed the fuel cell property.

1800 VALLEY VIEW LN
Number and street — Unit No.

DALLAS TX 75234-8945
City, State, and ZIP code

8	Qualified fuel cell property costs			8	500000
9	Multiply line 8 by 30% (0.30)			9	150000
10	Kilowatt capacity of property on line 8 above ►	300000.00	× $1,000	10	300000000
11	Enter the smaller of line 9 or line 10			11	150000
12	Credit carryforward from 2018. Enter the amount, if any, from your 2018 Form 5695, line 16			12	25000
13	Add lines 6, 11, and 12			13	535000
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)			14	
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040 or 1040-SR), line 5; or Form 1040-NR, line 50			15	
16	Credit carryforward to 2020. If line 15 is less than line 13, subtract line 15 from line 13			16	535000

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

▶ **Go to *www.irs.gov/Form3903* for instructions and the latest information.**
▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**

OMB No. 1545-0074

2019

Attachment Sequence No. **170**

Name(s) shown on return

SAMUEL BARFIELD III

Your social security number

117-74-4197

Before you begin: You can deduct moving expenses only if you are a **Member of the Armed Forces** and meet certain other requirements. See the instructions to find out if you qualify.

1	Transportation and storage of household goods and personal effects (see instructions)	**1**	500000
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	1500000
3	Add lines 1 and 2	**3**	2000000
4	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	500000
5	Is line 3 **more than** line 4?		
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040 or 1040-SR, line 1; or Form 1040-NR, line 8.		
	☒ **Yes.** Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 13; or Form 1040-NR, line 26. This is your **moving expense deduction** . .	**5**	1500000

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ **Attach to your tax return.**

▶ **Go to *www.irs.gov/Form4562* for instructions and the latest information.**

OMB No. 1545-0172

2019

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	**C 2**	**Identifying number**
SAMUEL BARFIELD III	FORM 4562		117-74-4197

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	5897
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	5897
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? [X] **Yes** [ ] **No** **24b** If "Yes," is the evidence written? [X] **Yes** [ ] **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .						**25**		
26 Property used more than 50% in a qualified business use:								
1400000	04/30/200	4100.000 %	250000	230000	39	S/L	5897	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						**28**	5897	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . .												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	X	
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . .	X	
39 Do you treat all use of vehicles by employees as personal use?	X	
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	X	
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.	X	
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year (see instructions):					
43 Amortization of costs that began before your 2019 tax year				**43**	
44 Total. Add amounts in column (f). See the instructions for where to report				**44**	

Form **461**

Department of the Treasury
Internal Revenue Service

Limitation on Business Losses

► **Attach to your tax return.**

► **Go to *www.irs.gov/Form461* for instructions and the latest information.**

OMB No. 1545-2283

2019

Attachment Sequence No. **461**

Name(s) shown on return	Identifying number
SAMUEL BARFIELD III	117-74-4197

Part I Total Income/Loss Items

See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

1	Enter amount from Form 1040 or 1040-SR, line 1	1	525000
2	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 3	2	-8167525
3	Enter amount from Form 1040 or 1040-SR, line 6	3	-3000
4	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 4	4	
5	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 5	5	
6	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 6	6	
7	Enter amount from Schedule 1 (Form 1040 or 1040-SR), line 7	7	
8	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7	8	
9	Combine lines 1 through 8	9	-7645525

Part II Adjustment for Amounts Not Attributable to Trade or Business

See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

10	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business	10	
11	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions	11	
12	Subtract line 11 from line 10	12	

Part III Limitation on Losses

13	If line 12 is a negative number, enter it here as a positive number. If line 12 is a positive number, enter it here as a negative number	13	
14	Add lines 9 and 13	14	-7645525
15	Enter $255,000 (or $510,000 if married filing jointly)	15	255000
16	Add lines 14 and 15. If less than zero, enter the amount from line 16 as a positive number on Schedule 1 (Form 1040 or 1040-SR), line 8. See instructions if you are filing a tax return other than a Form 1040 or 1040-SR. If zero or greater, do not attach this form to your tax return	16	-7390525

Description of Income	Amount
SAMUEL BARFIELD III	475000
TAXABLE CLERGY PARSONAGE	700
NOTICE 2014-7	-10000
ELA	7390525
TOTALS	7856225

Explanation of Changes in Determining Inventory:
FULL FILED

Worksheets

These worksheets are provided to help you figure your taxable ministerial income, your allowable deductions, and your net self-employment income.

Worksheet 1. **Figuring the Percentage of Tax-Free Income**

Note. For each line, enter the appropriate amount in **all** boxes that aren't shaded.

	Source of Income			(a) Taxable	(b) Tax-free	(c) Total
1	W-2 salary as a minister (from box 1 of Form W-2)	**1**		5600		5600
2	Gross income from weddings, baptisms, writing, lecturing, etc. (from line 1 of Schedule C)	**2**		412		412
Note. Complete **either** lines 3a through 3e or lines 4a through 4i.						
• If your church provides you with a parsonage, complete lines 3a through 3e.						
• If, instead of providing a parsonage, your church provides you with a rental or parsonage allowance, complete lines 4a through 4i.						
3a	FRV* of parsonage provided by church	**3a**			500	500
b	Utility allowance, if any	**3b**	1000			
c	Actual expenses for utilities	**3c**	300			
d	Enter the smaller of line 3b or 3c	**3d**			300	300
e	Excess utility allowance (subtract line 3d from line 3b)	**3e**		700		700
4a	Parsonage or rental allowance	**4a**				
b	Utility allowance, if separate	**4b**				
c	Total allowance (add lines 4a and 4b)	**4c**				
d	Actual expenses for parsonage	**4d**				
e	Actual expenses for utilities	**4e**				
f	Total actual expenses for parsonage and utilities (add lines 4d and 4e)	**4f**				
g	FRV* of home, plus the cost of utilities	**4g**				
h	Enter the smaller of line 4c, 4f, or 4g	**4h**				
i	Excess allowance (subtract line 4h from line 4c)	**4i**				
5	**Ministerial income** (for columns (a), (b), and (c), add lines 1 through 4i)	**5**		6712	800	7512
6	**Percentage of tax-free income:** Total tax-free income (line 5(b)) $ 800 / Total income (line 5(c)) $ 7512				=	10.6496%**

*** FRV (Fair Rental Value): As determined objectively and between unrelated parties, what it would cost to rent a comparable home (including furnishings) in a similar location.**

**** This percentage of your ministerial expenses won't be deductible. Use Worksheets 2 and 3 to figure your allowable deductions.**

******* MAIL THIS WORKSHEET WITH YOUR RETURN**

Schedule C Expenses:
Percentage of Clergy/Minister Expenses that are Nondeductible: 10.6497%

Description	Total
Advertising	25000
Car & Truck	87000
Commissions & Fees	500000
Contract Labor	500000
Depletion	500000
Depreciation	5897
Employee Benefit Programs	500000
Insurance	500000
Mortgage Interest	250000
Other Interest	500000
Legal Services	500000
Office Expense	250000
Pension & Profit-Sharing Plans	500000
Rent Machinery	250000
Rent Property	250000
Repairs	250000
Supplies	500000
Taxes	500000
Travel	500000
50% Meals	250000
80% Meals	400000
Utilities	500000
Wages	500000
TAX NUMBER32072426383	500000
Total Expenses	9017897
Nondeductible Clergy Expenses	960372
Clergy Expenses Allowed	8057525

******* MAIL THIS WORKSHEET WITH YOUR RETURN**

STATEMENT OF DEPRECIATION FOR: 117-74-4197 SCHEDULE: C-2
ATTACH TO 117-74-4197 SAMUEL BARFIELD III

Description of Property	Date Acquired	Cost or other Basis	Sec 179	Bonus Deprec	Basis	Accum Deprec	Method Used	Life or Rate	Deprec for 2019	ADS Deprec for 2019	Next Year's Deprec
1400000	04/30/04	250000	10000	10000	230000	10000	MACRS	39.0	5897	6154	5897
TOTALS:		250000	10000	10000	230000	10000			5897	6154	5897

QNA

SAMUEL BARFIELD III 117-74-4197

State and Local General Sales Tax Deduction Worksheet—Line 5a

Keep for Your Records

TIP *Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at IRS.gov/SalesTax.*

Before you begin: See the instructions for line 1 of the worksheet if you:

- ✓ Lived in more than one state during 2019, or
- ✓ Had any **nontaxable** income in 2019.

Zip:76548 State:TX County:HARKER HEIGHTS City:HARKER HEIGHTS Days Lived in:100

1. Enter your **state** general sales taxes from the 2019 Optional State Sales Tax Table . . . . . **1.** $ _____

Next. If, for all of 2019, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2019?

☒ **No.** Enter -0-.

☐ **Yes.** Enter your base **local** general sales taxes from the 2019 Optional Local Sales Tax Tables. . . . . **2.** $ _____

3. Did your locality impose a **local** general sales tax in 2019? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☐ **No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☒ **Yes.** Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2019, see the instructions for line 3 of the worksheet **3.** 2.0000

4. Did you enter -0- on line 2?

☐ **No.** Skip lines 4 and 5 and go to line 6.

☒ **Yes.** Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 . . . . . **4.** 6.2500

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) **5.** 0.3200

6. Did you enter -0- on line 2?

☐ **No.** Multiply line 2 by line 3.

☒ **Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2019, see the instructions for line 6 of the worksheet. . . . . **6.** $ _____

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet . . . . . **7.** $ 500000

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the **box** on that line . . . . . **8.** $ 500000

QNA

Worksheet 2. Applying the Deduction Limits

Caution: Don't use this worksheet to figure the contributions you can deduct this year if you have a carryover of a charitable contribution from an earlier year.

Step 1. Enter any qualified conservation contributions (QCCs) made during the year.				
1.	If you are a qualified farmer or rancher, enter any QCCs subject to the limit based on 100% of adjusted gross income (AGI)	1		
2.	Enter any QCCs not entered on line 1	2		
Step 2. Enter your other charitable contributions made during the year.				
3.	Enter cash contributions payable for California wildfires that you elect to treat as qualified contributions	3		
4.	Enter your contributions of capital gain property "for the use of" any qualified organization	4		
5.	Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line	5		
6.	Enter your contributions of capital gain property to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	6		
7.	Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	7		
8.	Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line	8		
9.	Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line	9		55000
10.	Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line	10		500070
Step 3. Figure your deduction for the year (if any result is zero or less, enter -0-)				
11.	Enter your adjusted gross income (AGI)	11		-689550
	Cash contributions subject to the limit based on 60% of AGI (If line 10 is zero, enter -0- on lines 12 through 14)			
12.	Multiply line 11 by 0.6	12		
13.	**Deductible amount.** Enter the smaller of line 10 or line 12	13		
14.	Carryover. Subtract line 13 from line 10	14		500070
	Noncash contributions subject to the limit based on 50% of AGI (If line 9 is zero, enter -0- on lines 15 through 18)			
15.	Multiply line 11 by 0.5	15		
16.	Subtract line 13 from line 15	16		
17.	**Deductible amount.** Enter the smaller of line 9 or line 16	17		
18.	Carryover. Subtract line 17 from line 9	18		55000
	Contributions (other than capital gain property) subject to limit based on 30% of AGI (If lines 5 and 7 are both zero, enter -0- on lines 19 through 25)			
19.	Multiply line 11 by 0.5	19		
20.	Add lines 8, 9, and 10	20		
21.	Subtract line 20 from line 19	21		
22.	Multiply line 11 by 0.3	22		
23.	Add lines 5 and 7	23		
24.	**Deductible amount.** Enter the smallest of line 21, 22, or 23	24		
25.	Carryover. Subtract line 24 from line 23	25		
	Contributions of capital gain property subject to limit based on 30% of AGI (If line 8 is zero, enter -0- on lines 26 through 31)			
26.	Multiply line 11 by 0.5	26		
27.	Add lines 9 and 10	27		
28.	Subtract line 27 from line 26	28		
29.	Multiply line 11 by 0.3	29		
30.	**Deductible amount.** Enter the smallest of line 8, 28, or 29	30		
31.	Carryover. Subtract line 30 from line 8	31		
	Contributions subject to the limit based on 20% of AGI (If lines 4 and 6 are both zero, enter -0- on lines 32 through 41)			
32.	Multiply line 11 by 0.5	32		
33.	Add lines 13, 17, 24, and 30	33		
34.	Subtract line 33 from line 32	34		
35.	Multiply line 11 by 0.3	35		
36.	Subtract line 24 from line 35	36		
37.	Subtract line 30 from line 35	37		
38.	Multiply line 11 by 0.2	38		
39.	Add lines 4 and 6	39		
40.	**Deductible amount.** Enter the smallest of line 34, 36, 37, 38, or 39	40		
41.	Carryover. Subtract line 40 from line 39	41		
	QCCs subject to limit based on 50% of AGI (If line 2 is zero, enter -0- on lines 42 through 46)			
42.	Multiply line 11 by 0.5	42		
43.	Add lines 13, 17, 24, 30, and 40	43		
44.	Subtract line 43 from line 42	44		
45.	**Deductible amount.** Enter the smaller of line 2 or line 44	45		
46.	Carryover. Subtract line 45 from line 2	46		

Note: Worksheet 2 continues on the next page.

Worksheet 2—continued

	QCCs subject to limit based on 100% of AGI (If line 1 is zero, enter -0- on lines 47 through 51)			
47.	Enter the amount from line 11	**47**		
48.	Add lines 13, 17, 24, 30, 40, and 45	**48**		
49.	Subtract line 48 from line 47	**49**		
50.	**Deductible amount.** Enter the smaller of line 1 or line 49	**50**		
51.	Carryover. Subtract line 50 from line 1	**51**		
	Qualified contributions for certain disaster relief efforts (If line 3 is zero, enter -0- on lines 52 through 56)			
52.	Enter the amount from line 11	**52**		
53.	Add lines 13, 17, 24, 30, 40, 45, and 50	**53**		
54.	Subtract line 53 from line 52	**54**		
55.	**Deductible amount.** Enter the smaller of line 3 or line 54	**55**		
56.	Carryover. Subtract line 55 from line 3	**56**		
	Deduction for the year			
57.	Add lines 13, 17, 24, 30, 40, 45, 50, and 55. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12, whichever is appropriate. Also, enter the amount from line 55 on the dotted line next to the line 11 entry space.	**57**		

Note: Any amounts in the carryover column are not deductible this year but can be carried over to next year. See *Carryovers*, later, for more information about how you will use them next year.

QNA

Worksheet To Figure the Deduction for Business Use of Your Home

Keep for Your Records

Use this worksheet if you file Schedule F (Form 1040) or you are an employee or a partner, and you are using actual expenses to figure your deduction for business use of the home. Use a separate worksheet for each qualified business use of your home.

PART 1—Part of Your Home Used for Business:

1)	Area of home used for business	1) 300
2)	Total area of home	2) 2456
3)	Percentage of home used for business (divide line 1 by line 2 and show result as percentage)	3) 12.210 %

PART 2—Figure Your Allowable Deduction

4)	Gross income from business (see instructions)			4) 500000
		(a) Direct Expenses	(b) Indirect Expenses	
5)	Casualty losses	5) 500000	500000	
6)	Deductible mortgage interest	6) 500000	500000	
7)	Real estate taxes	7) 500000	500000	
8)	Total of lines 5 through 7	8) 1500000	1500000	
9)	Multiply line 8, column (b), by line 3		9) 183150	
10)	Add line 8, column (a), and line 9		10) 1683150	
11)	Business expenses not from business use of home (see instructions)		11)	
12)	Add lines 10 and 11			12) 1683150
13)	Deduction limit. Subtract line 12 from line 4			13)
14)	Excess mortgage interest	14) 500000	500000	
15)	Insurance	15) 500000	500000	
16)	Rent	16) 500000	500000	
17)	Repairs and maintenance	17) 500000	500000	
18)	Utilities	18) 500000	500000	
19)	Other expenses	19) 500000	500000	
20)	Add lines 14 through 19	20) 3000000	3000000	
21)	Multiply line 20, column (b), by line 3		21) 366300	
22)	Carryover of operating expenses from prior year (see instructions)		22) 500000	
23)	Add line 20, column (a), line 21, and line 22			23) 3866300
24)	Allowable operating expenses. Enter the **smaller** of line 13 or line 23			24)
25)	Limit on excess casualty losses and depreciation. Subtract line 24 from line 13			25)
26)	Excess casualty losses (see instructions)		26) 500000	
27)	Depreciation of your home from line 39 below		27) 65258	
28)	Carryover of excess casualty losses and depreciation from prior year (see instructions)		28) 500000	
29)	Add lines 26 through 28			29) 1065258
30)	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 25 or line 29			30)
31)	Add lines 10, 24, and 30			31) 1683150
32)	Casualty losses included on lines 10 and 30 (see instructions)			32) 500000
33)	Allowable expenses for business use of your home. (Subtract line 32 from line 31.) See instructions for where to enter on your return			33) 1183150

PART 3—Depreciation of Your Home

34)	Smaller of adjusted basis or fair market value of home (see instructions)	34) 500000000
35)	Basis of land	35) 500000
36)	Basis of building (subtract line 35 from line 34)	36) 499500000
37)	Business basis of building (multiply line 36 by line 3)	37) 60988950
38)	Depreciation percentage (from applicable table or method)	38) 0.107 %
39)	Depreciation allowable (multiply line 37 by line 38)	39) 65258

PART 4—Carryover of Unallowed Expenses to Next Year

40)	Operating expenses. Subtract line 24 from line 23. If less than zero, enter -0-	40) 3866300
41)	Excess casualty losses and depreciation. Subtract line 30 from line 29. If less than zero, enter -0-	41) 1065258

Qualified Dividends and Capital Gain Tax Worksheet—Line 12a

Keep for Your Records

Before you begin:
- ✓ See the earlier instructions for line 12a to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 11b.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 6.

1.	Enter the amount from Form 1040 or 1040-SR, line 11b. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet			**1.**	
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	**2.**			
3.	Are you filing Schedule D?* ☒ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-. ☐ **No.** Enter the amount from Form 1040 or 1040-SR, line 6.	**3.**			
4.	Add lines 2 and 3	**4.**			
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	**5.**			
6.	Subtract line 5 from line 4. If zero or less, enter -0-			**6.**	
7.	Subtract line 6 from line 1. If zero or less, enter -0-			**7.**	
8.	Enter: $39,375 if single or married filing separately, $78,750 if married filing jointly or qualifying widow(er), $52,750 if head of household.			**8.**	
9.	Enter the smaller of line 1 or line 8			**9.**	
10.	Enter the smaller of line 7 or line 9			**10.**	
11.	Subtract line 10 from line 9. This amount is taxed at 0%			**11.**	
12.	Enter the smaller of line 1 or line 6			**12.**	
13.	Enter the amount from line 11			**13.**	
14.	Subtract line 13 from line 12			**14.**	
15.	Enter: $434,550 if single, $244,425 if married filing separately, $488,850 if married filing jointly or qualifying widow(er), $461,700 if head of household.			**15.**	
16.	Enter the smaller of line 1 or line 15			**16.**	
17.	Add lines 7 and 11			**17.**	
18.	Subtract line 17 from line 16. If zero or less, enter -0-			**18.**	
19.	Enter the smaller of line 14 or line 18			**19.**	
20.	Multiply line 19 by 15% (0.15)				**20.**
21.	Add lines 11 and 19			**21.**	
22.	Subtract line 21 from line 12			**22.**	
23.	Multiply line 22 by 20% (0.20)				**23.**
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 7 is $100,000 or more, use the Tax Computation Worksheet				**24.**
25.	Add lines 20, 23, and 24				**25.**
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet				**26.**
27.	**Tax on all taxable income.** Enter the **smaller** of line 25 or 26. Also include this amount on the entry space on Form 1040 or 1040-SR, line 12a. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 12a. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet				**27.**

** If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.*

SAMUEL BARFIELD 117-74-4197

28% Rate Gain Worksheet—Line 18

Keep for Your Records

1.	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	**1.**	-500000
2.	Enter as a positive number the total of: • Any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain; • 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain; and • 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain. Don't make an entry for any section 1202 exclusion that is 100% of the gain.	**2.**	
3.	Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824	**3.**	
4.	Enter the total of any collectibles gain reported to you on: • Form 1099-DIV, box 2d; • Form 2439, box 1d; and • Schedule K-1 from a partnership, S corporation, estate, or trust.	**4.**	150000
5.	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C	**5.**	(150000)
6.	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-	**6.**	(250000)
7.	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	**7.**	**

QNA

(** Worksheet Adjusted by 150000)

Unrecaptured Section 1250 Gain Worksheet—Line 19

Keep for Your Records

If you aren't reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.

1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. If you didn't have any such property, go to line 4. If you had more than one such property, see instructions			**1.**
2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1			**2.**
3. Subtract line 2 from line 1			**3.**
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year. See instructions			**4.**
5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain"			**5.**
6. Add lines 3 through 5			**6.**
7. Enter the **smaller** of line 6 or the gain from Form 4797, line 7	**7.**		
8. Enter the amount, if any, from Form 4797, line 8	**8.**		
9. Subtract line 8 from line 7. If zero or less, enter -0-			**9.**
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain. See instructions			**10.**
11. Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R			**11.**
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you didn't make an entry in Part I of Form 4797 for the year of sale. See instructions			**12.**
13. Add lines 9 through 12			**13.**
14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the **28% Rate Gain Worksheet**. Otherwise, enter -0-	**14.**	-350000	
15. Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	**15.**	(250000)	
16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C*	**16.**	(150000)	
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-			**17.** 750000
18. Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19			**18.** **

* If you are filing Form 2555 (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR before completing this line.

QNA

(** Worksheet Adjusted by 250000)

Capital Loss Carryover Worksheet—Lines 6 and 14

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2019 to 2020 if your 2019 Schedule D, line 21, is a loss and **(a)** that loss is a smaller loss than the loss on your 2019 Schedule D, line 16, **or (b)** if the amount on your 2019 Form 1040, line 10 (or your 2019 Form 1040-NR, line 41, if applicable) would be less than zero if you could enter a negative amount on that line. Otherwise, you don't have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2019, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

If you excluded canceled debt from income in 2019, see Pub. 4681.

1. Enter the amount from your 2019 Form 1040, line 10, or your 2019 Form 1040-NR, line 41. If the amount would have been a loss if you could enter a negative number on that line, enclose the amount in parentheses		**1.**	-2699550
2. Enter the loss from your 2019 Schedule D, line 21, as a positive amount		**2.**	3000
3. Combine lines 1 and 2. If zero or less, enter -0-		**3.**	
4. Enter the **smaller** of line 2 or line 3	**4.**		
If line 7 of your 2019 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.			
5. Enter the loss from your 2019 Schedule D, line 7, as a positive amount		**5.**	250000
6. Enter any gain from your 2019 Schedule D, line 15. If a loss, enter -0-	**6.**		
7. Add lines 4 and 6		**7.**	
8. Short-term capital loss carryover for 2020. Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6		**8.**	250000
If line 15 of your 2019 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.			
9. Enter the loss from your 2019 Schedule D, line 15, as a positive amount		**9.**	350000
10. Enter any gain from your 2019 Schedule D, line 7. If a loss, enter -0-	**10.**		
11. Subtract line 5 from line 4. If zero or less, enter -0-	**11.**		
12. Add lines 10 and 11		**12.**	
13. Long-term capital loss carryover for 2020. Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14		**13.**	350000

whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, $1.39 becomes $1 and $2.50 becomes $3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Disposal of QOF investment. If you disposed of any investment in a QOF during the tax year, check the box on page 1 of Schedule D and see the Instructions for Form 8949 for additional reporting requirements. You must also complete Part III of Form 8997. See the Instructions for Form 8997 for details.

Lines 1a and 8a—Transactions Not Reported on Form 8949

You can report on line 1a (for short-term transactions) or line 8a (for long-term transactions) the aggregate totals from any transactions (except sales of collectibles) for which:

- You received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS and doesn't show any adjustments in box 1f or 1g;
- The Ordinary box in box 2 isn't checked;
- The QOF box in box 3 isn't checked;
- You aren't electing to defer income due to an investment in a QOF and aren't terminating deferral from an investment in a QOF; and
- You don't need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B (or substitute statement), or to your gain or loss. See *How To Complete Form 8949, Columns (f) and (g)* in the Form 8949 instructions for details about possible adjustments to your gain or loss.

If you choose to report these transactions on lines 1a and 8a, don't report them on Form 8949. You don't need to attach a statement to explain the entries on lines 1a and 8a and, if you *e-file* your return, you don't need to file Form 8453.

Figure gain or loss on each line. Subtract the cost or other basis in column (e) from the proceeds (sales price) in column (d). Enter the gain or loss in column (h). Enter negative amounts in parentheses.

SAMUEL BARFIELD 117-74-4197

Worksheet 1. **Adjusted Basis of Home Sold**

Keep for Your Records

Caution: *See the Worksheet 1 Instructions before you use this worksheet.*

1.	Enter the purchase price of the home sold. (If you filed Form 2119 when you originally acquired that home to postpone gain on the sale of a previous home before May 7, 1997, enter the adjusted basis of the new home from that Form 2119.)			**1.** 500000
2.	Seller-paid points for home bought after 1990 (see *Seller-paid points*). Do not include any seller-paid points you already subtracted to arrive at the amount entered on line 1			**2.**
3.	Subtract line 2 from line 1			**3.** 500000
4.	Settlement fees or closing costs (see *Settlement fees or closing costs*). If line 1 includes the adjusted basis of the new home from Form 2119, skip lines 4a–4g and 5; go to line 6.			
	a. Abstract and recording fees	**4a.**		
	b. Legal fees (including fees for title search and preparing documents)	**4b.**	10000	
	c. Survey fees	**4c.**	10000	
	d. Title insurance	**4d.**	10000	
	e. Transfer or stamp taxes	**4e.**		
	f. Amounts that the seller owed that you agreed to pay (back taxes or interest, recording or mortgage fees, and sales commissions)	**4f.**	10000	
	g. Other	**4g.**	10000	
5.	Add lines 4a through 4g			**5.** 50000
6.	Cost of additions and improvements. Do not include any additions and improvements included on line 1			**6.** 150000
7.	Special tax assessments paid for local improvements, such as streets and sidewalks			**7.** 250000
8.	Other increases to basis			**8.** 250000
9.	Add lines 3, 5, 6, 7, and 8			**9.** 1200000
10.	Depreciation allowed or allowable, related to the business use or rental of the home	**10.**	250000	
11.	Other decreases to basis (see *Decreases to Basis*). Do not include any postponed gain that reduced the adjusted basis of the new home reported from Form 2119 on line 1	**11.**	500000	
12.	Add lines 10 and 11			**12.** 750000
13.	**Adjusted basis of home sold**. Subtract line 12 from line 9. Enter here and on Worksheet 2, line 4			**13.** 450000

Worksheet 2. **Taxable Gain on Sale of Home**

Keep for Your Records

Part 1. Gain or (Loss) on Sale

1.	Selling price of home	**1.**	500000
2.	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges)	**2.**	50000
3.	Subtract line 2 from line 1. This is the amount realized	**3.**	450000
4.	Adjusted basis of home sold (from Worksheet 1, line 13)	**4.**	450000
5.	**Gain or (loss)** on the sale. Subtract line 4 from line 3. If this is a loss, stop here	**5.**	

Part 2. Exclusion and Taxable Gain

6.	Enter any depreciation allowed or allowable on the property for periods after May 6, 1997. If none, enter -0-	**6.**	
7.	Subtract line 6 from line 5. If the result is less than zero, enter -0-	**7.**	
8.	Aggregate number of days of nonqualified use after 2008. If none, enter -0-. If line 8 is equal to zero, skip to line 12 and enter the amount from line 7 on line 12	**8.**	
9.	Number of days taxpayer owned the property	**9.**	
10.	Divide the amount on line 8 by the amount on line 9. Enter the result as a decimal (rounded to at least 3 places). But do not enter an amount greater than 1.00	**10.**	
11.	Gain allocated to nonqualified use. (Line 7 multiplied by line 10)	**11.**	
12.	Gain eligible for exclusion. Subtract line 11 from line 7	**12.**	
13.	If you qualify to exclude gain on the sale, enter your maximum exclusion (see *Maximum Exclusion*). If you qualify for a reduced maximum exclusion, enter the amount from Worksheet 3, line 7. If you do not qualify to exclude gain, enter -0-	**13.**	123288
14.	**Exclusion**. Enter the smaller of line 12 or line 13	**14.**	
15.	**Taxable gain**. Subtract line 14 from line 5. Report your taxable gain as described under *Reporting the Sale*. **If the amount on line 6 is more than zero, complete line 16**	**15.**	
16.	Enter the **smaller** of line 6 or line 15. Enter this amount on line 12 of the Unrecaptured Section 1250 Gain Worksheet in the instructions for Schedule D (Form 1040)	**16.**	

Worksheet 3. **Reduced Maximum Exclusion**

Keep for Your Records

Caution: *Complete this worksheet only if you qualify for a reduced maximum exclusion (see Reduced Maximum Exclusion). Complete column (a).*

			(a) You	(b) Your Spouse
1.	Maximum amount	**1.**	$250,000	$250,000
2 a.	Enter the number of days (or months) that you used the property as a main home during the 5-year period* ending on the date of sale	**2a.**	360	
b.	Enter the number of days (or months) that you owned the property during the 5-year period* ending on the date of sale. If you used days on line 2a, you also must use days on this line and on lines 3 and 5. If you used months on line 2a, you also must use months on this line and on lines 3 and 5. (If married filing jointly and one spouse owned the property longer than the other spouse, both spouses are treated as owning the property for the longer period.)	**b.**	999	
c.	Enter the smaller of line 2a or 2b	**c.**	360	
3.	Have you (or your spouse, if filing jointly) excluded gain from the sale of another home during the 2-year period ending on the date of this sale? ☒ **No.** Skip line 3 and enter the number of days (or months) from line 2c on line 4. ☐ **Yes.** Enter the number of days (or months) between the date of the most recent sale of another home on which you excluded gain and the date of sale of this home	**3.**		
4.	Enter the smaller of line 2c or 3	**4.**	360	
5.	Divide the amount on line 4 by 730 days (or 24 months). Enter the result as a decimal (rounded to at least 3 places). But do not enter an amount greater than 1.000	**5.**	0.4932	
6.	Multiply the amount on line 1 by the decimal amount on line 5	**6.**	123288	
7.	**Reduced maximum exclusion.** Add the amounts in columns (a) and (b) of line 6. Enter it here and on Worksheet 2, line 13	**7.**	123288	

***If you were a member of the uniformed services or Foreign Service, an employee of the intelligence community, or an employee or volunteer of the Peace Corps during the time you owned the home, see *Members of the uniformed services or Foreign Service, employees of the intelligence community, or employees or volunteers of the Peace Corps* to determine your 5-year period.**

Line 10

Credit Limit Worksheet

Complete this worksheet to figure the amount to enter on line 10.

1. Enter the amount from Form 1040 or 1040-SR, line 12b; or Form 1040-NR, line 45	**1.**	300
2. Enter the amount from Schedule 3 (Form 1040 or 1040-SR), line 1; or Form 1040-NR, line 46	**2.**	
3. Subtract line 2 from line 1. Also enter this amount on Form 2441, line 10. But if zero or less, **stop**; you cannot take the credit	**3.**	300

TIP *If you aren't claiming the child tax credit or the credit for other dependents (ODC) for 2018, you don't need Pub. 972.*

Residential Energy Efficient Property Credit Limit Worksheet—Line 14

1.	Enter the amount from Form 1040, line 11; or Form 1040NR, line 45	1.	300
2.	Enter the total, if any, of your credits from Schedule 3 (Form 1040), lines 48 through 51; and Schedule R, line 22; or Form 1040NR, lines 46 through 48	2.	
3.	Enter the amount, if any, from Form 5695, line 30*	3.	
4.	If you are filing Form 2555 or Form 2555-EZ, enter the amount, if any, from line 16 of the Child Tax Credit and Credit for Other Dependents Worksheet in Pub. 972. Otherwise, enter the amount, if any, from line 14 of the Line 14 Worksheet in Pub. 972	4.	
5.	Enter the amount, if any, from Form 8396, line 9	5.	300
6.	Enter the amount, if any, from Form 8839, line 16	6.	
7.	Enter the amount, if any, from Form 8859, line 3	7.	
8.	Enter the amount, if any, from Form 8910, line 15	8.	
9.	Enter the amount, if any, from Form 8936, line 23	9.	
10.	Add lines 2 through 9	10.	300
11.	Subtract line 10 from line 1. Also enter this amount on Form 5695, line 14. If zero or less, enter -0- on Form 5695, lines 14 and 15	11.	

*If applicable.

Manufacturer's certification. For purposes of taking the credit, you can rely on the manufacturer's certification in writing that a product is qualifying property for the credit. Don't attach the certification to your return. Keep it for your records.

Line 16

If you can't use all of the credit because of the tax liability limit (that is, line 14 is less than line 13), you can carry the unused portion of the credit to 2019.

File this form even if you can't use any of your credit in 2018.

Part II
Nonbusiness Energy Property Credit

RESERVED FOR FUTURE USE

See the Caution in the *General Instructions* under *Nonbusiness Energy Property Credit (Part II)*, earlier.

Form 8396 Credit Limit Worksheet - Line 8 *Keep for Your Records*

1.	**Enter the amount from Schedule 2 (Form 1040), line 47, or Form 1040NR, line 45 . . . . . .1.**	300
2.	**Form 1040 filers: Enter the amounts from Schedule 3 (Form 1040), lines 48 through 51; line 14 of the Line 14 Worksheet in Pub. 972*; Form 5695, line 30**; Form 8910, line 15; Form 8936, line 23; and Schedule R (Form 1040,line 22.** **Form 1040NR filers: Enter the amounts from Form 1040NR, lines 46 through 48; 48; line 14 of the Line 14 Worksheet in Pub. 972*; Form 5695, line 30**; Form 8910, line 15; and Form 8936, line 23 . . . . . .2.**	
3.	**Subtract line 2 from line 1. Enter this amount on Form 8396, line 8. If zero or less, enter -0- here and on Form 8396, lines 8 and 9 and go to Part II of Form 8396. . . . . .3.**	300

***If you are filing Form 2555 or Form 2555-EZ, enter instead the amount, if any, from line 16 of the Child Tax Credit and Credit for Other Dependents Worksheet in Pub. 972. If you are not claiming the child tax credit and credit for other dependents, you do not need Pub. 972.**

****If applicable**

Form **8859**

Department of the Treasury
Internal Revenue Service

Carryforward of the District of Columbia First-Time Homebuyer Credit

► Go to *www.irs.gov/Form8859* for the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2019

Attachment Sequence No. **106**

Name(s) shown on return: SAMUEL BARFIELD III

Your social security number: 117-74-4197

Before you begin: Figure the amounts of any of the following credits you are claiming: adoption credit, mortgage interest credit, alternative motor vehicle credit, qualified plug-in electric drive motor vehicle credit, and credit for the elderly or the disabled.

1	Credit carryforward from 2018. Enter the amount from line 4 of your 2018 Form 8859	**1**	5000
2	Limitation based on tax liability. Enter the amount from the Tax Liability Limit Worksheet in the instructions below	**2**	
3	**Current year credit.** Enter the **smaller** of line 1 or line 2. Also include this amount on Schedule 3 (Form 1040 or 1040-SR), line 6; or Form 1040-NR, line 51. Check box **c** on that line and enter "8859" in the space next to that box	**3**	
4	**Credit carryforward to 2020.** Subtract line 3 from line 1	**4**	5000

General Instructions

Purpose of Form

Use Form 8859 to claim a carryforward of the District of Columbia first-time homebuyer credit from 2018.

CAUTION

You may claim only a carryforward of any unused credit (which is shown on your prior year Form 8859, line 4).

The original credit amount was the smaller of:

- $5,000 ($2,500 if married filing separately), or
- The purchase price of the home.

The credit was phased out when your modified adjusted gross income (AGI) was greater than $70,000 ($110,000 if married filing jointly). No credit was allowed if your modified AGI was greater than or equal to $90,000 ($130,000 if married filing jointly).

Specific Instructions

Line 2

Complete the following worksheet to determine the amount to enter on line 2 of Form 8859.

Tax Liability Limit Worksheet—Line 2

1.	Enter the amount from Form 1040 or 1040-SR, line 12b; or Form 1040-NR, line 45	**1.** 300
2.	**Form 1040 or 1040-SR filers:** Enter the total of any amounts from Schedule 3 (Form 1040 or 1040-SR), lines 1 through 4; line 14 of the Line 14 Worksheet in Pub. 972*; Form 5695, line 30**; Form 8396, line 9; Form 8839, line 16; Form 8910, line 15**; Form 8936, line 23; and Schedule R (Form 1040 or 1040-SR), line 22. **Form 1040-NR filers:** Enter the total of the amounts from Form 1040-NR, lines 46 through 48; line 14 of the Line 14 Worksheet in Pub. 972*; Form 5695, line 30**; Form 8396, line 9; Form 8839, line 16; Form 8910, line 15**; and Form 8936, line 23	**2.** 300
3.	Subtract line 2 from line 1. Enter this amount on Form 8859, line 2. If zero or less, enter -0- here and on Form 8859, lines 2 and 3	**3.**

* If you are filing Form 2555, enter instead the amount, if any, from line 16 of the Child Tax Credit and Credit for Other Dependents Worksheet in Pub. 972.

** If applicable.

Line 4

You can carry forward any unused credit shown on line 4 until you have used all of it. You cannot carry the unused credit back to prior years.

Schedule A—NOL (see instructions)

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions)			1	-2699550
2	Nonbusiness capital losses before limitation. Enter as a positive number (see instructions)		600000		
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)		600000		
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0-				
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-		2010250		
6	Nonbusiness deductions (see instructions)				
7	Nonbusiness income other than capital gains (see instructions)	7956225	7956225		
8	Add lines 5 and 7				
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-			9	
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. **But don't enter more than line 5**				
11	Business capital losses before limitation. Enter as a positive number				
12	Business capital gains (without regard to any section 1202 exclusion)				
13	Add lines 10 and 12				
14	Subtract line 13 from line 11. If zero or less, enter -0-		600000		
15	Add lines 4 and 14				
16	Enter the loss, if any, from line 16 of your 2019 Schedule D (Form 1040 or 1040-SR). (For estates and trusts, enter the loss, if any, from line 19, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15		600000		
17	Section 1202 exclusion. Enter as a positive number (see instructions)		600000	17	
18	Subtract line 17 from line 16. If zero or less, enter -0-				
19	Enter the loss, if any, from line 21 of your 2019 Schedule D (Form 1040 or 1040-SR). (For estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number		3000 597000		
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-				
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-			21	3000
22	Subtract line 20 from line 15. If zero or less, enter -0-			22	
23	Domestic production activities deduction from your 2019 return (see instructions)			23	
24	NOL deduction for losses from other years. Enter as a positive number			24	
25	**NOL.** Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you **don't** have an NOL			25	-2696550

Form **1045** (2019)

```
Current Year NOL.....:  -2696550
Prior Year's NOL.....:
                        -----------
Total NOL Carryover..:  -2696550
```

*** FILE COPY ONLY -- DO NOT MAIL ***

**** SUPPORTING NOTES FOR SCHEDULE A
117-74-4197
SAMUEL BARFIELD III

Schedule of Other Taxes:

Description	Amount
CAR	500,000
Total Other Taxes:	500,000



ERO MUST RETAIN THIS FORM.
DO NOT SUBMIT THIS FORM TO GEORGIA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

GA-8453
2019

IRS DCN OR SUBMISSION ID

GEORGIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING
SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER

First Name and Initial	Last Name	Social Security Number
SAMUEL M	BARFIELD III	117-74-4197
If Joint Return, Spouse's First Name and Initial	Spouse's Last Name	Spouse's Social Security Number

Home Address (number and street)	Apt Number	Daytime Telephone Number
1800 VALLEY VIEW LN		254-393-0850
City, Town or Post Office	**State**	**Zip Code**
DALLAS	TX	75234-8945

PART I TAX RETURN INFORMATION

1. Federal Adjusted Gross Income (Form 500 or Form 500X, Line 8; Form 500EZ, Line 1)	1.	-689550
2. Georgia Taxable Income (Form 500 or Form 500X, Line 15c; Form 500EZ, Line 3)	2.	-3196715
3. Net Georgia Tax (Form 500 or Form 500X, Line 22; Form 500EZ, Line 6)	3.	
4. Balance Due (Form 500, Line 41; Form 500X, Line 37; Form 500EZ, Line 20)	4.	
5. Refund (Form 500, Line 42; Form 500X, Line 38; Form 500EZ, Line 21)	5.	

PART II DECLARATION OF TAXPAYER(S)

Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and/or Online Service Provider and/or Transmitter and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my 2019 Georgia Income Tax Return. I declare that I have examined my tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, my return is true, correct and complete. I consent that the electronic portion of my return may be sent by my ERO/Online Service Provider/Transmitter.

SIGN HERE

_____ _____ _____ _____
TAXPAYER'S SIGNATURE Date **SPOUSE'S SIGNATURE** (if joint return, both must sign) Date

SAMUEL M BARFIELD III
PRINT NAME

BARFIELDIIISAMUEL@GMAIL.COM
EMAIL ADDRESS

PART III DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER

I DECLARE THAT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE ENTRIES ON THE GA-8453 ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

ERO's Use Only

ERO's Signature _____ Date _____
Firm's Name _____ Check also if paid preparer ☐
Address _____ FEIN/PTIN _____
City, State, & Zip Code _____ SSN/TIN _____

IF PREPARED BY ANY PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.

Paid Preparer's Use Only

Paid Preparer's Signature _____ Date _____
Firm's Name _____ FID/TIN _____
Address _____ SSN/TIN _____
City, State, & Zip Code _____

GA-8453 (REV 09/23/19)

KEEP A COPY WITH YOUR RECORDS

1038

2000403811

Georgia Form 500 (Rev. 06/20/19)
Individual Income Tax Return
Georgia Department of Revenue
2019 (Approved software version)

Page 1

Fiscal Year Beginning

Fiscal Year Ending

STATE ISSUED

YOUR DRIVER'S LICENSE/STATE ID

1. YOUR FIRST NAME: SAMUEL
MI: M
YOUR SOCIAL SECURITY NUMBER: 117-74-4197

LAST NAME (For Name Change See IT-511 Tax Booklet): BARFIELD
SUFFIX: III

SPOUSE'S FIRST NAME
MI
SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME
SUFFIX

DEPARTMENT USE ONLY

2. ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number): 1800 VALLEY VIEW LN
[X] CHECK IF ADDRESS HAS CHANGED

3. CITY (Please insert a space if the city has multiple names): DALLAS
STATE: TX
ZIP CODE: 75234-8945

(COUNTRY IF FOREIGN)

Residency Status

4. Enter your Residency Status with the appropriate number 4. 1

1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT TO 3. NONRESIDENT

Omit Lines 9 thru 14 and use Form 500 Schedule 3 if you are a part-year or nonresident filer.

Filing Status

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... 5. A

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself [X] 6b. Spouse [ ] 6c. 1

7a. Number of Dependents (Enter details on Line 7b., and DO NOT include yourself or your spouse)..... 7a.

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2019 **(Approved software version)**
Page 2

2000403821

YOUR SOCIAL SECURITY NUMBER
117-74-4197

7b. Dependents (If you have more than 4 dependents, attach a list of additional dependents)

First Name, MI. **Last Name**

Social Security Number **Relationship to You**

First Name, MI. **Last Name**

Social Security Number **Relationship to You**

First Name, MI. **Last Name**

Social Security Number **Relationship to You**

First Name, MI. **Last Name**

Social Security Number **Relationship to You**

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040)..... 8. -689550
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is $40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1, 2, and Schedule 1.

9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet) ..... 9. -500257

10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10. -1189807

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)..... 11a.
(See IT-511 Tax Booklet)

b. Self: 65 or over? ☐ Blind? ☐ Total x 1,300=..... 11b.
Spouse: 65 or over? ☐ Blind? ☐

c. Total Standard Deduction (Line 11a + Line 11b)..... 11c.
Use EITHER Line 11c OR Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, **you must include Federal Schedule A.**

a. Federal Itemized Deductions (Schedule A-Form 1040) 12a. 2010000

b. Less adjustments: (See IT-511 Tax Booklet) 12b. 5792

c. Georgia Total Itemized Deductions..... 12c. 2004208

13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... 13. -3194015

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YOUR SOCIAL SECURITY NUMBER
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14a.	Enter the number from Line 6c. 1 Multiply by $2,700 for filing status A or D or multiply by $3,700 for filing status B or C	14a.	2700
14b.	Enter the number from Line 7a. Multiply by $3,000	14b.	
14c.	Add Lines 14a. and 14b. Enter total	14c.	2700
15a.	Income before GA NOL (Line 13 less Line 14c or Schedule 3, Line 14)	15a.	-3196715
15b.	Georgia NOL utilized (Cannot exceed Line 15a or the amount after applying the 80% limitation, see IT-511 Tax Booklet for more information)	15b.	
15c.	Georgia Taxable Income (Line 15a less Line 15b)	15c.	-3196715
16.	Tax (Use the Tax Table in the IT-511 Tax Booklet)	16.	
17.	Low Income Credit 17a. 17b.	17c.	
18.	Other State(s) Tax Credit (Include a copy of the other state(s) return)	18.	
19.	Credits used from IND-CR Summary Worksheet	19.	
20.	**Total Credits Used from Schedule 2 Georgia Tax Credits (must be filed electronically)**	20.	
21.	Total Credits Used (sum of Lines 17-20) cannot exceed Line 16	21.	
22.	Balance (Line 16 less Line 21) if zero or less than zero, enter zero	22.	

INCOME STATEMENT DETAILS Only enter income on which Georgia tax was withheld. Enter income from W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from **Form G2-RP Line 12** or **13**; **Form G2-LP Line 11**, or for **Form G2-FL enter zero**.

(INCOME STATEMENT A)

1. **WITHHOLDING TYPE:** ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** ☐ **SSN** ☐
3. **EMPLOYER/PAYER STATE WITHHOLDING ID**
4. **GA WAGES / INCOME**
5. **GA TAX WITHHELD**

(INCOME STATEMENT B)

1. **WITHHOLDING TYPE:** ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** ☐ **SSN** ☐
3. **EMPLOYER/PAYER STATE WITHHOLDING ID**
4. **GA WAGES / INCOME**
5. **GA TAX WITHHELD**

(INCOME STATEMENT C)

1. **WITHHOLDING TYPE:** ☐ W-2 ☐ G2-A ☐ G2-LP ☐ 1099 ☐ G2-FL ☐ G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** ☐ **SSN** ☐
3. **EMPLOYER/PAYER STATE WITHHOLDING ID**
4. **GA WAGES / INCOME**
5. **GA TAX WITHHELD**

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

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(INCOME STATEMENT D)

1. **WITHHOLDING TYPE:**
   ☐ W-2 ☐ G2-A ☐ G2-LP
   ☐ 1099 ☐ G2-FL ☐ G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** ☐ **SSN** ☐
3. **EMPLOYER/PAYER STATE WITHHOLDING ID**
4. **GA WAGES / INCOME**
5. **GA TAX WITHHELD**

(INCOME STATEMENT E)

1. **WITHHOLDING TYPE:**
   ☐ W-2 ☐ G2-A ☐ G2-LP
   ☐ 1099 ☐ G2-FL ☐ G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** ☐ **SSN** ☐
3. **EMPLOYER/PAYER STATE WITHHOLDING ID**
4. **GA WAGES / INCOME**
5. **GA TAX WITHHELD**

(INCOME STATEMENT F)

1. **WITHHOLDING TYPE:**
   ☐ W-2 ☐ G2-A ☐ G2-LP
   ☐ 1099 ☐ G2-FL ☐ G2-RP
2. **EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN)** ☐ **SSN** ☐
3. **EMPLOYER/PAYER STATE WITHHOLDING ID**
4. **GA WAGES / INCOME**
5. **GA TAX WITHHELD**

23. **Georgia Income Tax Withheld on Wages and 1099s** ..... 23.
(Enter Tax Withheld Only and include W-2s and/or 1099s)

24. **Other Georgia Income Tax Withheld**..... 24.
(Must include G2-A, G2-FL, G2-LP and/or G2-RP)

25. Estimated Tax paid for 2019 and Form IT-560 ..... 25.

26. Schedule 2B Refundable Tax Credits..... 26.
(Cannot be claimed unless filed electronically)

27. Total prepayment credits (Add Lines 23, 24, 25 and 26)..... 27.

28. If Line 22 exceeds Line 27, subtract Line 27 from Line 22 and enter balance due..... 28.

29. If Line 27 exceeds Line 22, subtract Line 22 from Line 27 and enter overpayment ..... 29.

30. **Amount to be credited to 2020 ESTIMATED TAX .....** 30.

31. Georgia Wildlife Conservation Fund **(No gift of less than $1.00).....** 31.

32. Georgia Fund for Children and Elderly **(No gift of less than $1.00).....** 32.

33. Georgia Cancer Research Fund **(No gift of less than $1.00) .....** 33.

34. Georgia Land Conservation Program **(No gift of less than $1.00).....** 34.

35. Georgia National Guard Foundation **(No gift of less than $1.00) .....** 35.

36. Dog & Cat Sterilization Fund **(No gift of less than $1.00) .....** 36.

37. Saving the Cure Fund **(No gift of less than $1.00).....** 37.

38. Realizing Educational Achievement Can Happen (REACH) Program **.....** 38.
(No gift of less than $1.00)

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39. Public Safety Memorial Grant **(No gift of less than $1.00).....** 39.

40. Form 500 UET **(Estimated tax penalty)** ☐ 500 UET exception attached 40.

41. **(If you owe)** Add Lines 28, 31 thru 40
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE.. 41.

Amount Due Mail To:
GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER, PO BOX 740399
ATLANTA, GA 30374-0399

42. **(If you are due a refund)** Subtract the sum of Lines 30 thru 40 from Line 29
THIS IS YOUR REFUND..... 42.

If you do not enter Direct Deposit information or if you are a first time filer you will be issued a paper check.

42a. **Direct Deposit** (U.S. Accounts Only)

Type: Checking ☐ **Routing Number**

Savings ☐ **Account Number**

Refund Due Mail To:
GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER, PO BOX 740380
ATLANTA, GA 30374-0380

INCLUDE ALL ITEMS IN ENVELOPE, **DO NOT** STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN.
I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased)

Date

Spouse's Signature ☐ (Check box if deceased)

Date

Taxpayer's Phone Number
254-393-0850

☐ I authorize DOR to discuss this return with the named preparer.

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail Address
BARFIELDIIISAMUEL@GMAIL.COM

Signature of Preparer

Name of Preparer Other Than Taxpayer

Preparer's Phone Number

Preparer's FEIN

Preparer's Firm Name

Preparer's SSN/PTIN/SIDN

ALL PAGES (1-5) ARE REQUIRED FOR PROCESSING

Georgia Form 500
(Rev. 06/20/19)
Schedule 1
Adjustments to Income
2019 **(Approved software version)**

2007203811

Schedule 1
Page 1

YOUR SOCIAL SECURITY NUMBER
117-74-4197

SCHEDULE 1 ADJUSTMENTS to INCOME BASED on GEORGIA LAW **See IT-511 Tax Booklet**

ADDITIONS to INCOME

1. Interest on Non-Georgia Municipal and State Bonds..... 1.
2. Lump Sum Distributions..... 2.
3. Reserved ..... 3.
4. Net operating loss carryover deducted on Federal return..... 4.
5. Other (Specify) 5.
6. Total Additions (Enter sum of Lines 1-5 here)..... 6.

SUBTRACTION from INCOME

7. Retirement Income Exclusion (See IT-511 Tax Booklet) Complete Schedule 1, page 2 if claiming Retirement Income Exclusion.

a. Self: Date of Birth Date of Disability: Type of Disability: 7a.

b. Spouse: Date of Birth Date of Disability: Type of Disability: 7b.

8. Social Security Benefits (Taxable portion from Federal return)..... 8.
9. Path2College 529 Plan ..... 9.
10. Interest on United States Obligations (See IT-511 Tax Booklet) ..... 10.
11. Reserved ..... 11.

12. Other Adjustments (Specify)

Adjustment	SS AND RR RETIREMENT	Amount	500000
Adjustment	DEPRECIATION DIFFS	Amount	257
Adjustment		Amount	
Adjustment		Amount	

Total..... 12. 500257

13. Total Subtractions (Enter sum of Lines 7-12 here)..... 13. 500257
14. Net Adjustments (Line 6 less Line 13).
Enter Net Total here and on Line 9 of Page 2 (+ or -) of Form 500 or Form 500X..... 14. -500257

Georgia Form 500
(Rev. 06/20/19)
Schedule 1
Adjustments to Income
2019 (Approved software version)

2007203821

YOUR SOCIAL SECURITY NUMBER
117-74-4197

SCHEDULE 1 RETIREMENT INCOME EXCLUSION

See IT-511 Tax Booklet

	(TAXPAYER)	**(SPOUSE)**
1. Salary and wages.....		
2. Other Earned Income (Losses).....		
3. Total Earned Income.....		
4. Maximum Earned Income.....	4000	4000
5. Small of Line 3 or 4; if zero or less, enter zero		
6. Interest Income.....		
7. Dividend Income		
8. Alimony.....		
9. Capital Gains (Losses).....		
10. Other Income (Losses)..... (See IT-511 Tax Booklet)		
11. Taxable IRA Distributions.....		
12. Taxable Pensions		
13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses).....(See IT-511 Tax Booklet)		
14. Total of Lines 6 through 13; if zero or less, enter zero		
15. Add Lines 5 and 14		
16. Maximum Allowable Exclusion*		
17. Smaller of Lines 15 and 16; enter here and on Form 500, Schedule 1, Lines 7A & B.....		

*If age 62-64 or less than age 62 and permanently disabled enter $35,000, or if age 65 or older enter $65,000.

SAMUEL M. BARFIELD
117-74-4197

OTHER SUBTRACTIONS TO FEDERAL TAXABLE INCOME

	Other State Tax Refunds included in Federal AGI	
	10% of qualified payments to minority subcontractors	
	Adjustments due to Federal tax changes	
	SS and RR paid by the Railroad Retirement Board	500000
	Salaries & Wages Reduced because of Federal Job Credit	
	IRA, Keogh, SEP AND SUB-S Plan Withdrawals	
	Depreciation	257
	Income Taxed at Corporate Level by Other States	
	Dependents Unearned Income Included in Parents Fed AGI	
	Funds, Programs or Systems which are Exempted by Fed Law	
	Teacher`s Retirement	
	Employer FICA tax credit claimed on federal	
	Combat zone pay exclusion	
	Unreimbursed expenses due to organ donation	
	GA resident S-Corp shareholder adjustment	
	High deductible health plans premiums paid	
	Federally taxable interest received on GA bonds	
	Physician providing 3 or more clerkships in a year	
	Federally taxable interest received on GA Build America Bonds	
	Interested eliminated from federal for Form 8396 credit	
	Firefighters - Certain insurance benefits related to cancer	
	Firefighters - Insurance premium paid after leaving service	
	Income received from deceased veterans by surviving family	
*	TOTAL OTHER SUBTRACTIONS	500257

Illinois Department of Revenue

2019 Form IL-1040

Individual Income Tax Return or for fiscal year ending __ __/__ __

Over 80% of taxpayers file electronically. It is easy and you will get your refund faster. Visit tax.illinois.gov.

NOT HANDWRITTEN FORM

Step 1: Personal Information

117-74-4197
08/09/1981
SAMUEL M BARFIELD III

1800 VALLEY VIEW LN
DALLAS TX 75234-8945
ROCK ISLAND

B Filing status: ☒ Single ☐ Married filing jointly ☐ Married filing separately ☐ Widowed ☐ Head of household

C **Check** If someone can claim you, or your spouse if filing jointly, as a dependent. See instructions. ☐ You ☐ Spouse

D **Check** the box if this applies to you during 2019: ☐ Nonresident - **Attach** Sch. NR ☒ Part-year resident - **Attach** Sch. NR

Step 2: Income

(Whole dollars only)

1	Federal adjusted gross income from your federal Form 1040 or 1040-SR, Line 8b.	1	-689550.00
2	Federally tax-exempt interest and dividend income from your federal Form 1040 or 1040-SR, Line 2a.	2	.00
3	Other additions. **Attach** Schedule M.	3	.00
4	**Total income**. Add Lines 1 through 3.	4	-689550.00

Step 3: Base Income

5	Social Security benefits and certain retirement plan income received if included in Line 1. **Attach** Page 1 of federal return.	5	.00	
6	Illinois Income Tax overpayment included in federal Form 1040 or 1040-SR, Schedule 1, Ln. 1.	6	.00	
7	Other subtractions. **Attach** Schedule M. Check if Line 7 includes any amount from Schedule 1299-C. ☐	7	.00	
8	Add Lines 5, 6, and 7. This is the total of your subtractions.			8 .00
9	**Illinois base income**. Subtract Line 8 from Line 4.			9 .00

Step 4: Exemptions

10	**a** Enter the exemption amount for yourself and your spouse. **See instructions.**	a	2275.00	
	b **Check** if 65 or older: ☐ You + ☐ Spouse **# of checkboxes X** $1,000 =	b	.00	
	c **Check** if legally blind: ☐ You + ☐ Spouse **# of checkboxes X** $1,000 =	c	.00	
	d If you are claiming dependents, enter the amount from Schedule IL-E/EIC, Step 2, Line 1. **Attach** Schedule IL-E/EIC.	d	.00	
	Exemption allowance. Add Lines a through d.			10 2275.00

Step 5: Net Income and Tax

11	***Residents:*** **Net income**. Subtract Line 10 from Line 9. ***Nonresidents and part-year residents:*** Enter the **Illinois net income** from Schedule NR. **Attach** Schedule NR.	11	.00
12	***Residents:*** Multiply Line 11 by 4.95% (.0495). Cannot be less than zero. ***Nonresidents and part-year residents:*** Enter the tax from Schedule NR.	12	.00
13	Recapture of investment tax credits. **Attach** Schedule 4255.	13	.00
14	**Income tax.** Add Lines 12 and 13. Cannot be less than zero.	14	.00

Step 6: Tax After Nonrefundable Credits

15	Income tax paid to another state while an Illinois resident. **Attach** Schedule CR.	15	.00	
16	Property tax and K-12 education expense credit amount from Schedule ICR. **Attach** Schedule ICR.	16	.00	
17	Credit amount from Schedule 1299-C. **Attach** Schedule 1299-C.	17	.00	
18	Add Lines 15, 16, and 17. This is the total of your credits. Cannot exceed the tax amount on Line 14.			18 .00
19	**Tax after nonrefundable credits.** Subtract Line 18 from Line 14.			19 .00

Step 7: Other Taxes

20	Household employment tax. See instructions.	20	500000.00
21	Use tax on internet, mail order, or other out-of-state purchases from UT Worksheet or UT Table in the instructions. **Do not** leave blank.	21	8.00
22	Compassionate Use of Medical Cannabis Program Act and sale of assets by gaming licensee surcharges.	22	.00
23	**Total Tax**. Add Lines 19, 20, 21, and 22.	23	500008.00

Staple W-2 and 1099 forms here

Staple your check and IL-1040-V

This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.

24 Total tax from Page 1, Line 23. **24** 500008.00

Step 8: Payments and Refundable Credit

25 Illinois Income Tax withheld. **Attach** Schedule IL-WIT. **25** .00

26 Estimated payments from Forms IL-1040-ES and IL-505-I, including any overpayment applied from a prior year return. **26** .00

27 Pass-through withholding. **Attach** Schedule K-1-P or K-1-T. **27** .00

28 Earned Income Credit from Schedule IL-E/EIC, Step 4, Line 8. **Attach** Schedule IL-E/EIC. **28** .00

29 **Total payments and refundable credit**. Add Lines 25 through 28. **29** .00

Step 9: Total

30 If Line 29 is greater than Line 24, subtract Line 24 from Line 29. **30** .00

31 If Line 24 is greater than Line 29, subtract Line 29 from Line 24. **31** 500008.00

Step 10: Underpayment of Estimated Tax Penalty and Donations - Only complete Step 10 for late-payment penalty for underpayment of estimated tax or to make a voluntary charitable donation.

32 Late-payment penalty for underpayment of estimated tax. **32** .00

a ☐ Check if at least two-thirds of your federal gross income is from farming.

b ☐ Check if you or your spouse are 65 or older and permanently living in a nursing home.

c ☐ Check if your income was not received evenly during the year and you annualized your income on Form IL-2210. **Attach** Form IL-2210.

d ☒ Check if you were not required to file an Illinois Individual Income Tax return in the previous tax year.

33 Voluntary charitable donations. **Attach** Schedule G. **33** .00

34 **Total penalty and donations**. Add Lines 32 and 33. **34** .00

Step 11: Refund

35 If you have an amount on Line 30 and this amount is greater than Line 34, subtract Line 34 from Line 30. This is your **overpayment**. **35** .00

36 Amount from Line 35 you want **refunded to you**. Check **one** box on Line 37. See instructions. **36** .00

37 I choose to receive my refund by

a ☐ **direct deposit** - Complete the information below if you check this box.

Routing number ☐☐☐☐☐☐☐☐☐ ☐ Checking or ☐ Savings

Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

b ☐ **Illinois Individual Income Tax refund debit card.** I acknowledge I have reviewed the card information found at **http://tax.illinois.gov/DebitCard** prior to making this election.

c ☐ **paper check.**

38 Amount to be **credited forward.** Subtract Line 36 from Line 35. See instructions. **38** .00

Step 12: Amount You Owe

39 If you have an amount on Line 31, add Lines 31 and 34. **- or -**
If you have an amount on Line 30 and this amount is less than Line 34, subtract Line 30 from Line 34. This is the **amount you owe**. See instructions. **39** 500008.00

Step 13: If this is a joint return, both you and your spouse must sign below.
Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Sign Here					(254) 393-0850
	Your signature	Date (mm/dd/yyyy)	Spouse's signature	Date (mm/dd/yyyy)	Daytime phone number
Paid Preparer Use Only				01/19/2020	☐ Check if self-employed / Paid Preparer's PTIN
	Print/Type paid preparer's name		Paid preparer's signature	Date (mm/dd/yyyy)	
	Firm's name ▸			Firm's FEIN ▸	-
	Firm's address ▸			Firm's phone ▸	( )
Third Party Designee			( )		☐ Check if the Department may discuss this return with the third party designee shown in this step.
	Designee's name (please print)		Designee's phone number		

Refer to the 2019 IL-1040 Instructions for the address to mail your return.

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE ON THIS FORM

Illinois Department of Revenue

2019 Schedule NR

Attach to your Form IL-1040

Nonresident and Part-Year Resident Computation of Illinois Tax

IL Attachment No. 2

SAMUEL M BARFIELD III
Your name as shown on your Form IL-1040

1 1 7 - 7 4 - 4 1 9 7
Your Social Security number

Step 1: Provide the following information

1 Were you, or your spouse if "married filing jointly," a full-year resident of Illinois during the tax year?

☐ Yes ☒ No If you answered "Yes," STOP you cannot use this form (see instructions).

2 If you, or your spouse if "married filing jointly," were a part-year resident during the tax year, tell us your residency dates for 2019.

a I lived in **Illinois** from 01 / 19 / 19 (Month / Day / Year) to 01 / 19 / 19 (Month / Day / Year) I lived in TX (State) from 01 / 19 / 19 to 01 / 19 / 19

b My spouse lived in **Illinois** from __ / __ / 19 to __ / __ / 19 , and _____ (State) from __ / __ / 19 to __ / __ / 19

3 If you were a resident of any of the states listed below during the tax year, if you were in Illinois only to accompany your spouse who was in the military, or if you elected to use your service member spouse's state of residence for tax purposes, check the appropriate box.

☒ Iowa ☒ Kentucky ☒ Michigan ☒ Wisconsin ☒ Military Spouse

4 If you did **not** check a box on Line 3, list any state, other than Illinois, in which you claimed residency for tax purposes in 2019. Enter the two-letter abbreviation of that state.

IA KY MI WI TX

Step 2: Complete Form IL-1040

Complete Lines 1 through 10 of your Form IL-1040, Individual Income Tax Return, as if you were a full-year Illinois resident. Then, complete the remainder of this schedule following the instructions for your residency. **Attach Schedule NR to your Form IL-1040.**

Step 3: Figure the Illinois portion of your federal adjusted gross income

Enter the amounts from your federal return in Column A. Before completing Column B, read the Column B instructions.

Income

			Column A Federal Total	Column B Illinois Portion
5	Wages, salaries, tips, etc. (federal Form 1040 or 1040-SR, Line 1)	5	1025000.00	.00
6	Taxable interest (federal Form 1040 or 1040-SR, Line 2b)	6	50000.00	.00
7	Ordinary dividends (federal Form 1040 or 1040-SR, Line 3b)	7	50000.00	.00
8	Taxable refunds, credits, or offsets of state and local income taxes (federal Form 1040 or 1040-SR, Schedule 1, Line 1)	8	.00	.00
9	Alimony received (federal Form 1040 or 1040-SR, Schedule 1, Line 2a)	9	.00	.00
10	Business income or loss (federal Form 1040 or 1040-SR, Schedule 1, Line 3)	10	-8167525.00	.00
11	Capital gain or loss (federal Form 1040 or 1040-SR, Line 6)	11	-3000.00	.00
12	Other gains or losses (federal Form 1040 or 1040-SR, Schedule 1, Line 4)	12	.00	.00
13	Taxable IRA distributions (federal Form 1040 or 1040-SR, Line 4b)	13	.00	.00
14	Pensions and annuities (federal Form 1040 or 1040-SR, Line 4d)	14	.00	.00
15	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Form 1040 or 1040-SR, Schedule 1, Line 5)	15	.00	.00
16	Farm income or loss (federal Form 1040 or 1040-SR, Schedule 1, Line 6)	16	.00	.00
17	Unemployment compensation and Alaska Permanent Fund dividends (federal Form 1040 or 1040-SR, Schedule 1, Line 7)	17	.00	.00
18	Taxable Social Security benefits (federal Form 1040 or 1040-SR, Line 5b)	18	.00	.00
19	Other income. See instructions. (federal Form 1040 or 1040-SR, Schedule 1, Line 8) Include winnings from the **Illinois State Lottery** as Illinois income in Column B.	19	7856225.00	.00
20	Add Column B, Lines 5 through 19. This is the Illinois portion of your federal total income.	20		.00

ID: 2C6

Continue with Step 3 on Page 2 ➡

This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.

NOT HANDWRITTEN ENTRIES FORM

Step 3: Continued

Adjustments to Income

			Column A Federal Total		Column B Illinois Portion
21	Enter the Illinois portion of your federal total income from Page 1, Step 3, Line 20.	21		21	.00
22	Educator expenses (federal Form 1040 or 1040-SR, Schedule 1, Line 10)	22	250.00		.00
23	Certain business expenses of reservists, performing artists, and fee-basis government officials (federal Form 1040 or 1040-SR, Schedule 1, Line 11)	23	.00		.00
24	Health savings account deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 12)	24	.00		.00
25	Moving expenses for members of the Armed Forces (federal Form 1040 or 1040-SR, Schedule 1, Line 13)	25	1500000.00		.00
26	Deductible part of self-employment tax (federal Form 1040 or 1040-SR, Schedule 1, Line 14)	26	.00		.00
27	Self-employed SEP, SIMPLE, and qualified plans (federal Form 1040 or 1040-SR, Schedule 1, Line 15)	27	.00		.00
28	Self-employed health insurance deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 16)	28	.00		.00
29	Penalty on early withdrawal of savings (federal Form 1040 or 1040-SR, Schedule 1, Line 17)	29	.00		.00
30	Alimony paid (federal Form 1040 or 1040-SR, Schedule 1, Line 18a)	30	.00		.00
31	IRA deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 19)	31	.00		.00
32	Student loan interest deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 20)	32	.00		.00
33	Tuition and fees (federal Form 1040 or 1040-SR, Schedule 1, Line 21)	33	.00		.00
34	RESERVED	34			
35	Other adjustments (see instructions)	35	.00		.00
36	Add Column B, Lines 22 through 35. This is the Illinois portion of your federal adjustments to income.			36	.00
37	Enter your adjusted gross income as reported on your Form IL-1040, Line 1.	37	-689550.00		
38	Subtract Line 36 from Line 21. This is the Illinois portion of your federal adjusted gross income.			38	.00

Step 4: Figure your Illinois additions and subtractions

In Column A, enter the total amounts from your Form IL-1040. You must read the instructions for Column B to properly complete this step.

Illinois Adjustments

			Column A Form IL-1040 Total		Column B Illinois Portion
39	Federally tax-exempt interest and dividend income (Form IL-1040, Line 2)	39	.00		.00
40	Other additions (Form IL-1040, Line 3)	40	.00		.00
41	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income.			41	.00
42	Federally taxed Social Security and retirement income (Form IL-1040, Line 5)	42	.00		.00
43	Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6)	43	.00		.00
44	Other subtractions (Form IL-1040, Line 7)	44	.00		.00
45	Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions.			45	.00

Step 5: Figure your Illinois income and tax

Tax Calculations

46	Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52.			46	.00
47	Enter the base income from Form IL-1040, Line 9.	47	.00		
48	Divide Line 46 by Line 47 (round to three decimal places). Enter the appropriate decimal. If Line 46 is greater than Line 47, enter 1.000.	48	0•000		
49	Enter your exemption allowance from your Form IL-1040, Line 10.	49	.00		
50	Multiply Line 49 by the decimal on Line 48. This is your Illinois exemption allowance.			50	.00
51	Subtract Line 50 from Line 46. This is your **Illinois net income**. Enter the amount here and on your Form IL-1040, Line 11. →			51	.00
52	Multiply the amount on Line 51 by 4.95% (.0495). This amount may not be less than zero. Enter the amount here and on your Form IL-1040, Line 12. This is your **tax.** →			52	.00

ID: 2C6

Important: *Electronic* payments are required if the taxpayer's previous year's annual liability was $200,000 or more.

Illinois Department of Revenue

2019 IL-1040-V ID:2C6

Payment Voucher for Individual Income Tax

(R-12/19)

Your payment is due April 15, 2020.

117-74-4197
Your Social Security number

Spouse's Social Security number

$ 500008 . 00
Payment amount

SAMUEL M BARFIELD III
1800 VALLEY VIEW LN
DALLAS, TX 752348945

Make your check payable to and mail to
ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62726-0001

Write your Social Security number(s) on your check.

104081219 8 2 117744197 7 02011806 6 050000800